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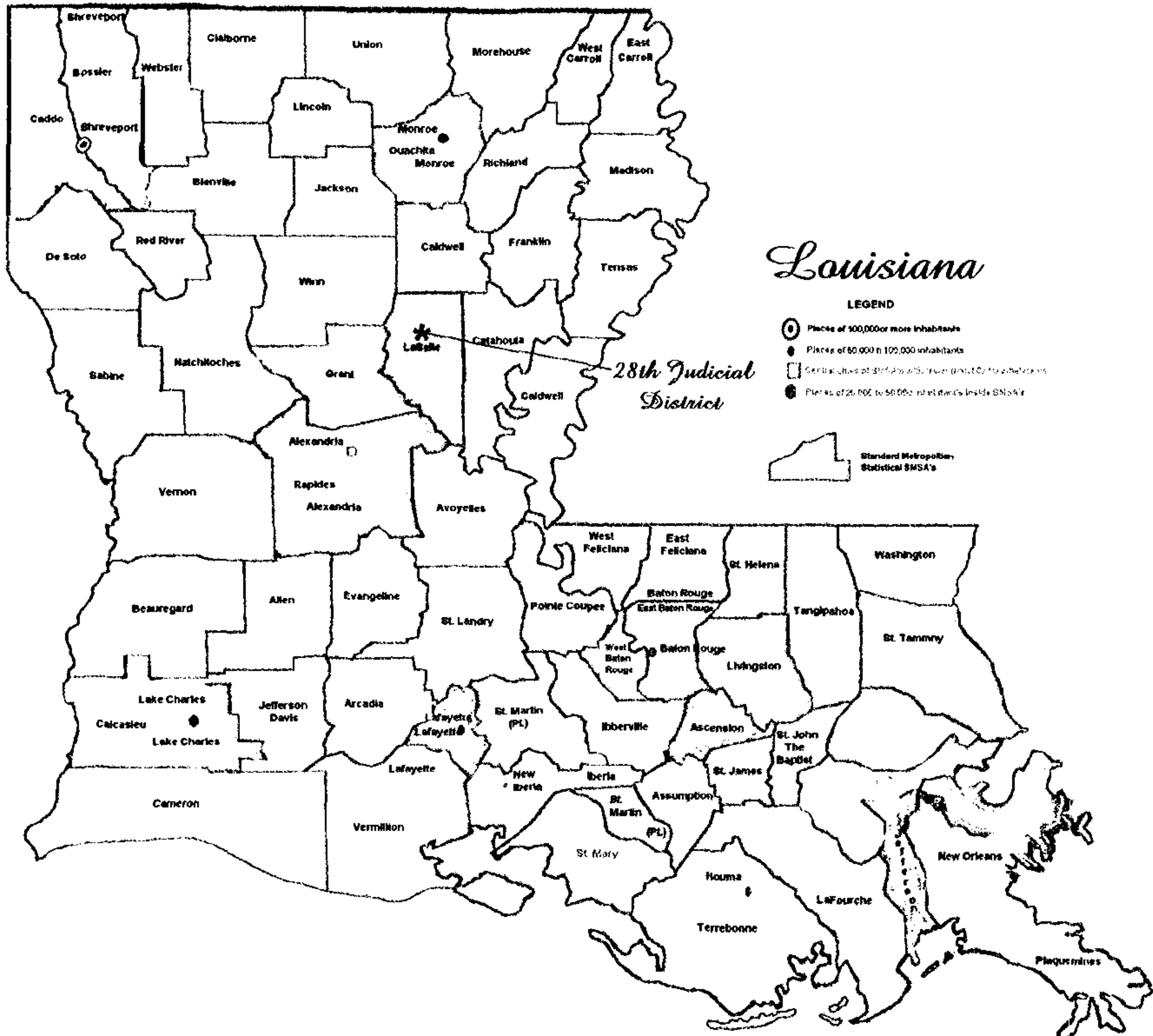
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JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
*LaSalle Parish*  
AUDITED FINANCIAL STATEMENTS  
*As of and for the*  
*Fiscal Year Ended October 31, 2000*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 02/28/01

TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH



\* The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes.

*JUDICIAL EXPENSE FUND*  
*of the*  
**TWENTY-EIGHTH JUDICIAL DISTRICT COURT**  
**STATE OF LOUISIANA**  
**LASALLE PARISH**

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# JOHN R. VERCHER PC

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## **INDEPENDENT AUDITOR'S REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS**

The Honorable Judge J. P. Mauffray  
Judicial Expense Fund of the  
Twenty-Eighth Judicial District Court  
LaSalle Parish  
State of Louisiana

I have audited the component unit financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, as of and for the year ended October 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the Judge of the Twenty-Eighth Judicial District Court. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly the financial position of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, at October 31, 2000 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The graphs listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

December 18, 2000

Jena, Louisiana

*John R. Vercher*



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## **REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Judge J. P. Mauffray  
Judicial Expense Fund of the  
Twenty-Eighth Judicial District Court  
LaSalle Parish  
State of Louisiana

I have audited the component unit financial statements of the Judicial Expense Fund of the Twenty-eighth Judicial District Court, LaSalle Parish, Louisiana, for the fiscal year ended October 31, 2000, and have issued my report thereon dated December 18, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether Judicial Expense Fund of the Twenty-eighth Judicial District Court, LaSalle Parish, Louisiana, component unit financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, on compliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instance of noncompliance that are required to be reported under *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Judicial Expense Fund of the Twenty-eighth Judicial District Court, LaSalle Parish, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level risk that misstatements in amounts not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to material weaknesses.

This report is intended for the information of the Judicial Expense Fund of the Twenty-eighth Judicial District Court, LaSalle Parish, Louisiana's management and Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.

December 18, 2000

Jena, Louisiana

*John R. Vercher*

***COMPONENT UNIT  
FINANCIAL STATEMENTS***

JUDICIAL EXPENSE FUND  
*of the*  
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
 STATE OF LOUISIANA  
 LASALLE PARISH

*General Fund and Account Groups*

*Combining Balance Sheet  
 October 31, 2000*

	GENERAL FUND	ACCOUNT GROUPS GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>			
Cash	\$ 20,255	\$ -0-	\$ 20,255
Savings Account	6,381	-0-	6,381
Investments (Certificates of Deposit)	10,450		10,450
Due From Other Governmental Units	722	-0-	722
Fixed Assets	-0-	82,747	82,747
<b>TOTAL ASSETS</b>	<b>\$ 37,808</b>	<b>\$ 82,747</b>	<b>\$ 120,555</b>
<b>LIABILITIES AND EQUITY</b>			
Accounts Payable	\$ 339	\$ -0-	\$ 339
Investments in Fixed Assets	-0-	82,747	82,747
Fund Balance – Unreserved	37,469	-0-	37,469
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 37,808</b>	<b>\$ 82,747</b>	<b>\$ 120,555</b>

The accompanying notes are an integral part of this statement.



JUDICIAL EXPENSE FUND  
*of the*  
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
 STATE OF LOUISIANA  
 LASALLE PARISH

*Statement of Revenues, Expenditures, and  
 Changes in Fund Balance  
 Budget (GAAP) vs Actual  
 Fiscal Year Ended October 31, 2000*

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 38,500	\$ 31,497	\$ (7,003)
Interest Income	-0-	1,097	1,097
<b>TOTAL REVENUES</b>	<u>\$ 38,500</u>	<u>\$ 32,594</u>	<u>\$ (5,906)</u>
<b>EXPENDITURES</b>			
Current-			
Judicial:			
Office Expense	\$ 14,000	\$ 8,605	\$ 5,395
Salaries	-0-	3,050	(3,050)
Dues & Conference Fees	5,000	2,082	2,918
Travel	4,500	2,694	1,806
Capital Outlay – Equipment	9,500	14,086	(4,586)
Miscellaneous	5,500	151	5,349
Insurance	-0-	350	(350)
Legal & Professional	-0-	850	(850)
Telephone	-0-	1,086	(1,086)
Meetings	-0-	1,444	(1,444)
<b>TOTAL EXPENDITURES</b>	<u>\$ 38,500</u>	<u>\$ 34,398</u>	<u>\$ 4,102</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ -0-</u>	<u>\$ (1,804)</u>	<u>\$ (1,804)</u>
<b>FUND BALANCE, BEGINNING</b>	<u>39,273</u>	<u>39,273</u>	<u>-0-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 39,273</u>	<u>\$ 37,469</u>	<u>\$ (1,804)</u>

The accompanying notes are an integral part of this statement.

JUDICIAL EXPENSE FUND  
*of the*  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH

*Statement of General Fixed Assets*  
*October 31, 2000*

<b>General Fixed Assets At Cost:</b>	
Equipment	\$ 82,747
<b>Total General Fixed Assets</b>	<u>82,747</u>
 <b>Investment in General Fixed Assets:</b>	
Property Acquired from General Fund	\$ 82,747
<b>Total Investment in General Fixed Assets</b>	<u>\$ 82,747</u>

The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND**  
*of the*  
**TWENTY-EIGHTH JUDICIAL DISTRICT COURT**  
**STATE OF LOUISIANA**  
**LASALLE PARISH**

*Statement of Changes in General Fixed Assets*  
*Fiscal Year Ended October 31, 2000*

<b>General Fixed Assets, Beginning Of Year</b>	\$ 68,661
Additions: General Fund	<u>14,086</u>
<b>General Fixed Assets, End of Year</b>	<u><u>\$ 82,747</u></u>

**The accompanying notes are an integral part of this statement.**

*JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH*

*NOTES TO FINANCIAL STATEMENTS*

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -**

The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes. The Judicial Expense Fund's revenues are derived from court costs assessed in criminal cases of the Twenty-Eighth Judicial District Court and are collected by the sheriff.

**A. Financial Reporting Entity**

The Judicial Expense Fund is part of the operations of the district court system. The district court system is fiscally dependent on the police jury for office space and courtrooms. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the police jury is such that exclusion from the police jury's financial statements would render the financial statements incomplete or misleading. Therefore, this fund is a component unit of the LaSalle Parish Police Jury.

**B. Fund Accounting**

The accounts of the Judicial Expense Fund are organized in one governmental fund (General Fund Type) and comprise its assets, liabilities, fund balances, revenues and expenditures.

**C. Fixed Assets and Long-Term Liabilities**

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased.

All fixed assets are stated at historical cost.

*JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH*

*NOTES TO FINANCIAL STATEMENTS - CONTINUED*

**D. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Judicial Expense Fund, governmental fund, is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. Budget and Budgetary Accounting**

The following procedures are followed in preparing the budget:

- (1) The Judicial Administrator prepares the budget before the beginning of the fiscal year.
- (2) Prior year fund balance is budgeted as revenue in the ensuing year.
- (3) The Judge of the 28th Judicial District Court reviews and approves the budget.
- (4) The budget can and was amended during the year.
- (5) All appropriations lapse at year end.

**F. Encumbrances**

Encumbrances accounting is not employed in the Judicial Expense Fund.

**G. Vacation and Sick Leave**

Employees of the Judicial Expense Fund at this time are paid by the LaSalle Parish Police Jury out of the Criminal Court Fund and are covered under the Police Jury's vacation and sick leave policy.

**H. Retirement**

Employees of the Judicial Expense Fund participate in the Parochial Employees' Retirement System of Louisiana, contributing 9.25 of their salaries. An additional 7.15% is contributed by the LaSalle Parish Police Jury. The judge, who participates in the Louisiana State Employees' Retirement System, contributes 11% of his salary to the system. Any future deficits in the systems will be financed by the State of Louisiana. Data concerning the actuarial status of the systems and concerning the amount contributed by the police jury for the year are not available. The Judicial Expense Fund pays no salaries or retirement system contributions.

JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH

NOTES TO FINANCIAL STATEMENTS - CONTINUED

**1. Use Of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**(2) Bank Balances, Savings Accounts, Investments (CD's in Excess of 90 Days)**

The amount on deposit in a financial institution at October 31, 2000 was fully insured by FDIC coverage (category 1 deposits).

**(3) Cash And Investments**

*Deposits*

It is policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The deposits are categorized to give an indication of the level of risk assumed by the District at year end. The categories are describes as follows:

- *Category 1* – Insured or collateralized with securities held by the Judge or by its agent in the Judge's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the Judge's name.
- *Category 3* – Uncollateralized.

	<b>Book Balance 10/31/2000</b>
Bank of Jena	\$ 23,381
Sabine Bank	13,705
<b>Total</b>	<b>37,086</b>
 <b>Secured as Follows:</b>	
FDIC ( <i>Category – 1</i> )	<b>\$ 37,086</b>



JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH

NOTES TO FINANCIAL STATEMENTS - CONTINUED

**(4) Operating Leases**

The Twenty-Eighth Judicial District Court has an operating lease with Kyocera Mita America, Inc. for copy machines. The lease expense is \$449.00 per month for 36 months beginning in August 2000.

Future lease payments required are as follows:

2000	\$ 1,347
2001	5,388
2002	5,388
2003	4,041
	<hr/>
Total	<u>\$ 16,164</u>

JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH

SCHEDULE OF FINDINGS AND QUESTIONED COST  
OCTOBER 31, 2000

I have audited the component unit financial statement of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, as of and for the year ended October 31, 2000 and have issued my report thereon dated December 18, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of October 31, 2000 resulted in an unqualified opinion.

**Section I - Summary of Auditor's Reports**

**a. Report on Internal Control and Compliance Material to the Financial Statements**

Internal Control

Material Weaknesses    ☐ Yes    ☒ No    Reportable Conditions    ☐ Yes    ☒ No

Compliance

Compliance Material to Financial Statements    ☐ Yes    ☒ No

**b. Federal Awards (Not Applicable)**

Internal Control

Material Weaknesses    ☐ Yes    ☐ No    Reportable Conditions    ☐ Yes    ☐ No

Type of Opinion On Compliance    ☐ Unqualified    ☐ Qualified  
For Major Programs    ☐ Disclaimer    ☐ Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

☐ Yes    ☐ No

**c. Identification Of Major Programs:**

**CFDA Number (s)**

**Name Of Federal Program (or Cluster)**

Dollar threshold used to distinguish between Type A and Type B Programs:

\$

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?

☐ Yes    ☐ No

**JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH**

**SCHEDULE OF FINDINGS AND QUESTIONED COST- (CONT.)  
OCTOBER 31, 2000**

**Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS Summary of Auditor's Reports.**

No items were noted that required reporting in accordance with GAGAS.

JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH

SCHEDULE OF PRIOR FINDINGS  
AND  
CORRECTIVE ACTION PLAN

*For the year ended October 31, 2000*

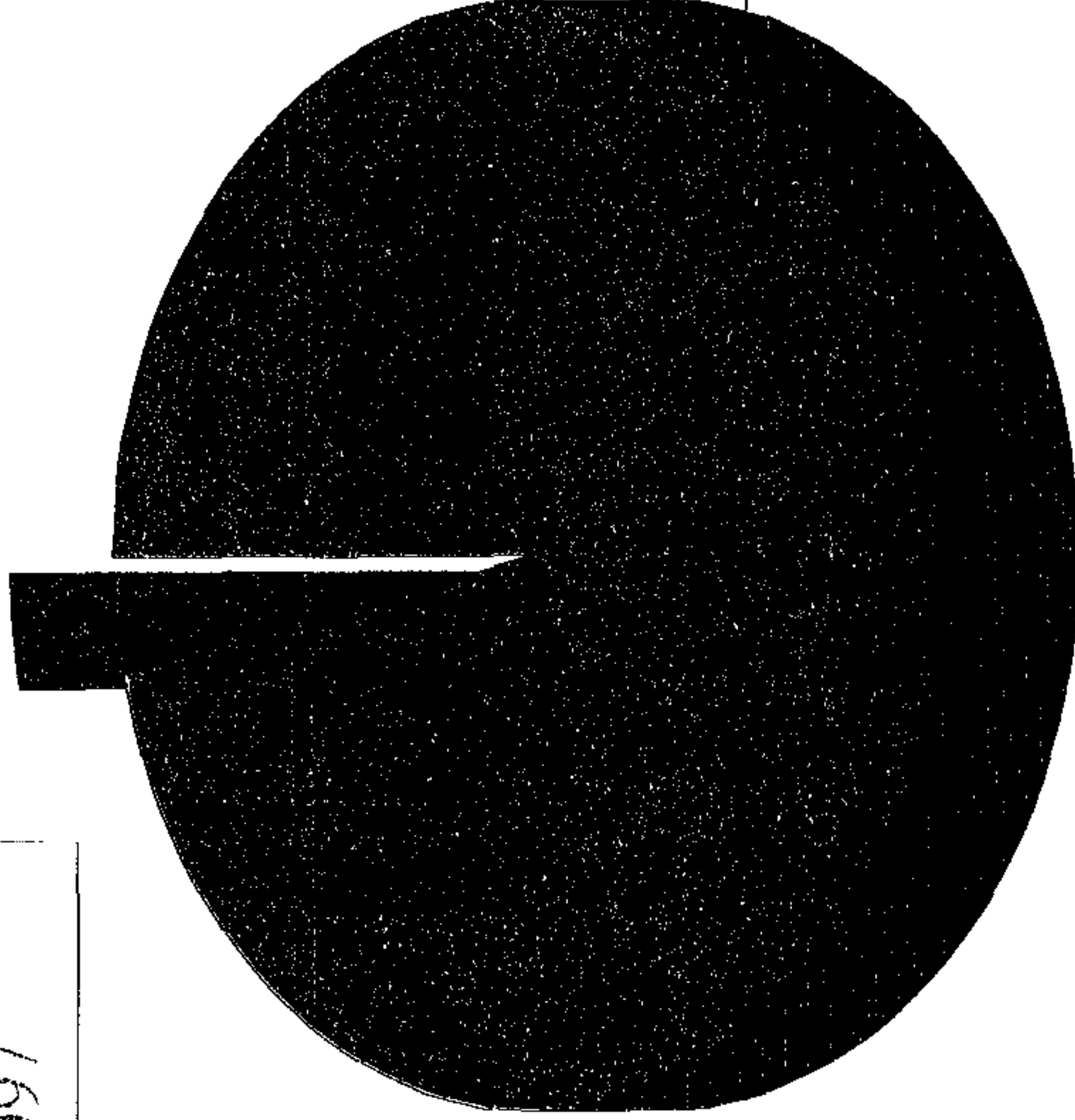
**PRIOR YEAR MANAGEMENT LETTER COMMENTS**

There were no prior year comments.

## *Graphs*

**28TH JUDICIAL DISTRICT COURT**  
**JUDICIAL EXPENSE FUND - REVENUE 2000**

Miscellaneous  
\$1,097



Intergovernmental  
\$31,497



# 28TH JUDICIAL DISTRICT COURT

## JUDICIAL EXPENSE FUND - EXPEND. 2000

